



Research Paper

Information Technology Quality as a Moderator of Regional Owned Goods Administration towards Budget Report

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ABSTRACT: This research aims to test and analyze the effects of bookkeeping, inventory, and reporting on the quality of the Makassar City Government's budget report and analyze the role of Information Technology Quality in moderating the effect of bookkeeping, inventory, and reporting on the quality of Makassar City Government budget report.

This research is a quantitative research that uses primary data obtained from distributing questionnaires to Budget Administration Officers and Goods Managers, as well as Assistant Goods Managers. The sampling technique used was purposive sampling. The data analysis technique used is the Partial Least Square (PLS) approach with the help of smartPLS 2.0 software.

The results showed that Bookkeeping, Inventory, and Reporting had a significant effect on the quality of the Makassar City government's budget reports. The information technology quality as a moderator of the effect of regional goods administration on the quality of budget reports reviewed from bookkeeping, inventory, and reporting, can only moderate the inventory on the quality of the Makassar City government's budget reports. This means that the quality of information technology has not been supported in carrying out an inventory which will result in more quality budget report made by local government. Meanwhile, the information technology quality has not been able to moderate the effect of bookkeeping and reporting on Makassar City government's budget report quality.

KEYWORDS: Bookkeeping, Inventory, Reporting, Information Technology Quality, Budget Report Quality

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I. INTRODUCTION

Law Number 17 Year 2003 states that the form of accountability for regional financial management is the presentation of financial reports, that the government must be able to provide all relevant financial information honestly and openly to the public, because government activities are in the context of doing the people's mandate.

The local government financial reports presented show the government's accountability for the management of resources entrusted by the people and must meet the desired qualities, that is relevant, reliable, comparable, and understandable (Government Regulations (PP) No. 71 Year 2010). Relevance includes having feedback, having predictive benefits, being timely and complete. Reliability includes honest presentation, verifiability and neutrality. Comparability means that the financial reports will be more useful if they can be compared with the financial reports of the previous period or the financial reports of other reporting entities in general. Understandable, means the information presented in the financial reports can be understood by users and expressed in forms and terms that are adjusted to the limits of understanding of the users.

Financial managers in local government are managers who are expected not to be motivated by individual goals but rather to target their main results for the benefit of the organization. According to the Stewardship theory (Donalson and Davis, 1997) that management as a party with high integrity, has honesty and is able to act responsibly in carrying out the best possible actions aimed at meeting the needs of stakeholders.

II. LITERATURE REVIEW

2.1. Stewardship Theory

Stewardship theory is a theory that describes a situation in which managers are not motivated by individual goals but are more focused on their primary goals for the benefit of the organization. According to Donaldson and Davis (1997) Stewardship theory is defined as a situation where managers do not have personal interests but prioritizes principals. This theory assumes that management as a party with high integrity, has honesty and is able to act responsibly in carrying out the best possible actions aimed at meeting the needs of stakeholders.

2.2. Financial Report Quality

Financial reports are considered high quality if they meet the qualitative characteristics of financial reports contained in Government Regulation Number 71 Year 2010 concerning Government Accounting Standards (SAP), that is relevant, reliable, comparable, and understandable. According to Jonas and Blanchett (2000) the quality of financial reports is complete and transparent information, designed not to mislead users. In order for the financial reports to be compared with the previous period's financial reports, they must be prepared based on applicable accounting standards.

Qualitative Financial Report Characteristics are as following: a) Relevant, b) Reliable, c) Comparable, and d) Understandable.

2.3. Fixed Asset Administration

In the administration of fixed assets, 3 (three) activities are done, which include bookkeeping, inventory and reporting activities. The role of asset administration in asset management occupies a very strategic position because all policies are more effective if they are based on accurate data obtained from asset administration activities. Based on the reports above, it can be concluded that management is a series of activities that include bookkeeping, inventory, and reporting of information needed in every work business, in this case fixed assets belonging to the regional government.

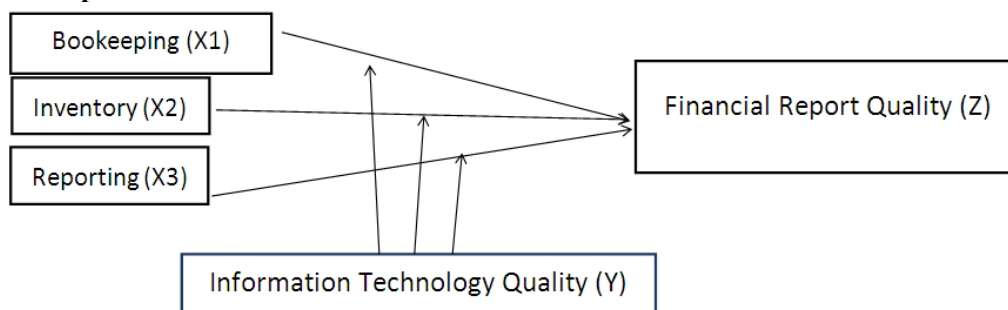
2.4. Information Technology Utilization

Information technology other than as a computer technology to obtain, process and store quality information, also functions as a communication technology for the information distribution. Information technology includes computers (mainframe, mini, micro), software (software), databases, networks (internet, intranet), electronic commerce, and other types related to technology (Wilkinson et al., 2000). Utilization of information technology includes:

- a. Data processing, information processing, management systems and work processes electronically;
- b. Utilization of advancement in information technology so that public services can be accessed easily and cheaply by the community.

III. CONCEPTUAL FRAMEWORK AND HYPOTHESIS

3.1. Conceptual Framework



3.2. Hypothesis

3.2.1. Bookkeeping Effects towards Makassar City Government Financial Report Quality

H1: There is an effect of bookkeeping on the Makassar City Government Financial Report Quality

3.2.2. Inventory Effects towards Makassar City Government Financial Report Quality

H2: There is an effect of inventory on the Makassar City Government Financial Report Quality

3.2.3. Reporting Effects towards Makassar City Government Financial Report Quality

H3: There is an effect of reporting on the Makassar City Government Financial Report Quality

3.2.4. Information Technology Quality Moderating Bookkeeping Effects towards Makassar City Government Financial Report Quality

H4: Quality of Information Technology moderates the effect of bookkeeping towards Makassar City Government Financial Report Quality

3.2.5. Information Technology Quality Moderating Inventory Effects towards Makassar City Government Financial Report Quality

H5: Quality of Information Technology moderates the effect of inventory towards Makassar City Government Financial Report Quality

3.2.6. Information Technology Quality Moderating Reporting Effects towards Makassar City Government Financial Report Quality

H6: Quality of Information Technology moderates the effect of reporting towards Makassar City Government Financial Report Quality

IV. RESEARCH METHOD

4.1. Research Design

This type of research is quantitative using an explanatory approach, because this research intends to obtain an explanation of the relationship (causality) between the variables through testing the hypotheses that have been formulated previously.

4.2. Research Location and Time

The research object is Makassar City Government. Time spent for this research is 4 months. The time is used to obtain data and information from object in this research until data processing to research result formulation.

4.3. Research Population, Sample, and Sample Determination Technique

The population in this research is all State Civil Apparatus of Finance in all Regional Government Work Unit (SKPD) in Makassar City. The total population consists of 54 Regional Work Units. Meanwhile, the sample is part of the population whose characteristics are studied and considered to be representative of the entire population. The samples in this research were Financial Administration Officers and Goods Managers, as well as Assistant Goods Managers so that the number of samples in the research amounted to 100 respondents. The sampling technique in this research used purposive sampling, meaning the research sample was selected based on certain criteria, those are: 1) Involved directly in Financial and Regional Owned Goods Report.

4.4. Data Types and Sources

The type of data used in this research is quantitative data, that is data in the form of numbers that can be known by obtaining proof of the hypothesis used. The data obtained and collected for this research were sourced from primary data. The primary data used is by using a questionnaire that is delivered directly to the respondents who are the object of this research.

4.5. Data Gathering Method

The method of data collection in this research was done using the questionnaire method. The questionnaire is a primary data collection method using a number of question items or reports with a certain format (Abdillah and Jogiyanto, 2015: 52), which are submitted to respondents to be responded to according to the conditions experienced by the respondent. The format of the questionnaire statement items in this research was arranged in a closed manner, where the researcher directed the respondents to answer or to express opinions based on the answer choices provided by the researcher in the questionnaire.

4.6. Research Variable and Operational Definition

This research uses bookkeeping, inventory, and reporting as Independent Variables, Information Technology Quality as a Moderating Variable, and Financial Report Quality as a Dependent Variable.

4.6.1. Independent Variable

1) Bookkeeping (X1)

According to the explanation of Ministry of Home Affairs Regulations (Permendagri) No. 19 Year 2016 concluded that bookkeeping is the process of recording regional goods into the user's goods list and into the goods inventory card as well as in the regional goods list.

2) Inventory (X2)

Inventory is an activity to calculate, manage, organize, regulate data recording and reporting of regional goods in the unit of use.

3) Reporting (X3)

In Permendagri No. 19 Year 2016 it is stated that the reporting of regional goods by goods users is submitted every semester, annually and 5 (five) years to the manager. What is meant by reporting is the process of preparing semiannual and annual reports of goods after the inventory and recording has been carried out. Users submit semiannual, annual, and 5 (five) year reports on goods users to the Regional Head through the manager.

4.6.2. Moderating Variable

The moderating variable of this research is the quality of Information Technology. In this research, the Information Technology quality variable was measured based on several indicators/criteria, that are the ease of application operation, User Friendly application display, data security, and the quality of the results or output of the application. The ease of operation of the application and the user-friendly appearance of the application makes it easier for users to process data and minimize errors in selecting the transaction menu. The application security is an important element in an application in maintaining data reliability. The results or outputs of the application are expected to be able to meet the expectations of users according to the quality or standards that have been set.

4.6.3. Dependent Variable

The dependent variable in this research is the quality of Local Government Financial Report, which is based on the qualitative characteristics of financial reports contained in PP No. 71 Year 2010 about SAP, measured by five Likert scale.

4.7. Research Instrument

The measurement used to measure the instrument of the respondents' responses is to use a Likert scale with an interval of one to five adjusting the reports submitted. The answer intervals and scores given for each statement item are 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree.

4.8. Data Analysis Technique

The data analysis technique in this research uses the Partial Least Square (PLS) approach with the help of smartPLS 2.0 software. PLS is a component-based or variance-based structural equation model (SEM).

V. RESEARCH RESULT

5.1. Hypothesis Test

Variable	Original Sample Estimate	Sample Mean	Standard Deviation	T-Statistics	P-Values
Inventory -> Financial Report Quality	0,198	0,187	0,095	2,085	0,038
Inventory x TIQ -> Financial Report Quality	-0,271	-0,242	0,126	2,155	0,032
TIQ -> Financial Report Quality	0,345	0,338	0,105	3,274	0,001
Reporting -> Financial Report Quality	0,251	0,243	0,109	2,300	0,022
Reporting x TIQ -> Financial Report Quality	0,027	0,037	0,096	0,279	0,780
Bookkeeping -> Financial Report Quality	0,478	0,425	0,112	4,250	0,000
Bookkeeping x TIQ_ -> Financial Report Quality	0,226	0,175	0,151	1,500	0,134

Source: Primary Data, 2021

In PLS statistical testing of each hypothesized relationship is carried out using simulation. In this case, the bootstrap method is applied to the sample. Testing with bootstrap is also intended to minimize the problem of abnormal research data. The results of the bootstrapping test from the PLS analysis are as follows:

H1: There is an effect of bookkeeping on the Makassar City Government Financial Report Quality

The results of testing the effect of time pressure on auditor work stress show the path coefficient value of 0.478. The t value obtained is 4.250. This value is greater than t table (1.96). This result means that bookkeeping will improve the quality of financial reports. Therefore, hypothesis H1 is accepted.

H2: There is an effect of inventory on the Makassar City Government Financial Report Quality

The results of testing the effect of role conflict on auditor work stress show the path coefficient value of 0.198. The t value obtained is 2.085. This value is greater than t table (1.96). This result means that the inventory will improve the quality of financial reports. Therefore, hypothesis H2 is accepted.

H3: There is an effect of reporting on the Makassar City Government Financial Report Quality

The results of testing the effect of role conflict on audit quality reduction attitude show the path coefficient value of 0.251. The t value obtained is 2,300. This value is greater than t table (1.96). These results mean that reporting will improve the quality of financial reports. Therefore, hypothesis H3 is accepted.

H4: Quality of Information Technology moderates the effect of bookkeeping towards Makassar City Government Financial Report Quality

The results of testing the quality of information technology moderating the effect of bookkeeping on the quality of financial reports, show the path coefficient value of 0.226. The value of t is obtained at 1,500. This value is smaller than t table (1.96). This result means that the quality of information technology cannot moderate bookkeeping in improving the quality of financial reports. Therefore, hypothesis H4 is rejected.

H5: Quality of Information Technology moderates the effect of inventory towards Makassar City Government Financial Report Quality

The results of testing the quality of information technology moderating the effect of inventory on the quality of financial reports, show the path coefficient value of -0.271. The value of t is obtained at 2.155. This value is greater than t table (1.96). This result means that the quality of information technology can moderate the inventory in improving the quality of financial reports. Therefore, hypothesis H5 is accepted. The moderating variable of information technology quality has an influence in weakening the influence relationship on the quality of financial reports. This can be seen from the path coefficient value of -0.271.

H6: Quality of Information Technology moderates the effect of reporting towards Makassar City Government Financial Report Quality

The results of testing the quality of information technology moderate the effect of reporting on the quality of financial reports, showing the path coefficient value of 0.027. The value of t is obtained at 0.279. This value is smaller than t table (1.96). This result means that the quality of information technology cannot moderate reporting in improving the quality of financial reports. Therefore, hypothesis H6 is rejected.

VI. DISCUSSION

	Hypothesis	Result
H1	There is an effect of bookkeeping on the Makassar City Government Financial Report Quality	Accepted
H2	There is an effect of inventory on the Makassar City Government Financial Report Quality	Accepted
H3	There is an effect of reporting on the Makassar City Government Financial Report Quality	Accepted
H4	Quality of Information Technology moderates the effect of bookkeeping towards Makassar City Government Financial Report Quality	Rejected
H5	Quality of Information Technology moderates the effect of inventory towards Makassar City Government Financial Report Quality	Accepted
H6	Quality of Information Technology moderates the effect of reporting towards Makassar City Government Financial Report Quality	Rejected

Source: Primary Data (2021)

From the table above, we could conclude that 4 hypotheses are accepted, and 2 hypotheses are rejected. The following explanation is as follows:

6.1. Bookkeeping Effects towards Makassar City Government Financial Report Quality

The test results show that the proposed hypothesis is accepted. Thus, the hypothesis which states that the existence of bookkeeping will improve the quality of the Makassar City government's financial reports can be empirically proven. A better bookkeeping will improve the quality of financial reports.

Bookkeeping is the recording of all fixed assets, mutations, inventory results into the list of goods and goods inventory cards, deleting fixed assets that are heavily damaged and lost, as well as reclassifying for any

lost fixed assets that are found again. According to Permendagri No. 19 Year 2016, "Bookkeeping is the process of recording regional goods goods into the user's goods list and into the goods inventory card and in the regional goods list". Goods users are obliged to register and record regional goods into the User Goods List (DBP)/User's Authorized Goods List (DBKP) according to the classification and coding of goods.

The results of this research are in line with research conducted by Lutfi Fauzi (2017) where the results of the research show that bookkeeping elements partially have a positive and significant effect on the quality of regional financial reports, while Novira et al. (2017) found that bookkeeping, inventory, reporting, and application of SIMAK BMN simultaneously affect the quality of financial reports. As well as research by Sukma Febrianti (2016) and Andini et al (2017), showed that bookkeeping has a positive and significant effect on the quality of financial reports.

6.2. Inventory Effects towards Makassar City Government Financial Report Quality

The test results show that the proposed hypothesis is accepted. Thus, the hypothesis which states that an inventory will improve the quality of the Makassar City government's financial reports can be empirically proven. Better inventory will improve the quality of financial reports. Inventory is related to the process that begins with data collection, recording and reporting of all assets or goods along with all legal aspects. With a good and integrated inventory, it will reduce the loss of assets or goods due to negligence or intentional due to weak technical recording and supervision of each asset owned.

According to Permendagri No. 19 Year 2016, "inventory is an activity to collect data, record, and report the results of data collection on regional goods". Asset inventory consists of two aspects, that are physical and juridical/legal inventory. Inventory is used to create a list that contains all assets or goods owned by organizations, companies, or government agencies, both tangible and intangible. Inventory is carried out to find out the origin and information related to assets. Information obtained from the results of the inventory generally includes volume, area, type, specifications, brand and cost of assets.

The results of this research are in line with research conducted by Sukma Febrianti (2016) regarding the Analysis of the Effect of Fixed Assets Administration on the Quality of the Financial Reports of the Kubu Raya Regency Government where the results of the research show that bookkeeping, inventory and reporting simultaneously have a positive and significant effect on the quality of financial reports. In addition, research conducted by Ayang Putri S (2015) with the title The Effect of State Goods Administration on the Quality of Financial Reports at the Office of the Ministry of Religion of the City of Probolinggo where the results of the research partially found that the inventory variable had a positive and significant effect on the quality of financial reports. However, this research is not in line with research conducted by Andini et al. (2017) which states that inventory has no effect on the quality of financial reports.

6.3. Reporting Effects towards Makassar City Government Financial Report Quality

The test results show that the proposed hypothesis is accepted. Thus, the hypothesis which states that reporting will improve the quality of the Makassar City government's financial reports can be empirically proven. According to Permendagri No. 19 Year 2016, "reports of regional goods by the power of attorney for goods users are submitted every semester, yearly and 5 (five) years to users". What is meant by reporting is the process of preparing reports on goods every semester and every year after the inventory and recording is carried out.

The results of this research are in line with research conducted by Ayung Putri S (2015) where the research title The Effect of State Goods Administration on the Quality of Financial Reports at the Office of the Ministry of Religion of the City of Probolinggo which found that simultaneously and partially, reporting variables had a positive and significant effect on report quality. finance. Meanwhile, Sukma Febrianti's research (2016) regarding the Analysis of the Effect of Fixed Assets Administration on the Quality of the Financial Reports of the Kubu Raya Regency Government found that reporting had a positive and significant effect on the quality of financial reports. However, this research is not in line with research conducted by Andini et al (2017) who found that reporting had no significant effect on the quality of financial reports.

6.4. Information Technology Quality Moderating Bookkeeping, Inventory, and Reporting Effects towards Makassar City Government Financial Report Quality

The test results related to the quality of information technology that moderates the administration of fixed assets consisting of three variables, those are bookkeeping, inventory and reporting on the quality of financial reports, show that on the three hypotheses (hypothesis 4, 5 and 6) proposed, there are only 1 (one) accepted and 2 (hypothesis) two) the hypothesis is rejected. The accepted hypothesis is hypothesis 5 related to the quality of information technology that moderates the effect of inventory on the quality of financial reports empirically can be proven. The moderating variable of information technology quality has an influence in weakening the influence relationship on the quality of financial reports.

Meanwhile, hypotheses 4 and 6, the quality of information technology moderates the effect of inventory and reporting on the quality of the Makassar City government's financial reports empirically has not been proven. These findings indicate that the effectiveness of the implementation of SIMDA-BMD in the Makassar City government has not been effective as a whole. This can also be seen from the trend of the Makassar City Government's financial statement opinion showing an improvement with the achievement of an Unqualified Opinion (WTP), but there are still some findings of the Financial Audit Board, especially related to the management of regional goods, both found through testing aspects management of regional goods as part of a comprehensive financial report audit, as well as findings obtained through a special audit of regional goods management.

Obtaining an unqualified opinion does not necessarily mean that there are no problems related to the management of BMD. The Makassar City government's financial report still has many findings related to the administration of fixed assets, including the many problems with inventorying regional goods as a whole and problems with asset ownership status. This also indicates that the administration of fixed assets with the use of information technology in the Makassar City government has not been effective as a whole.

Stewardship theory describes a situation in which management is not motivated by individual goals but is more focused on their primary outcome goals for the benefit of the organization (Donaldson and Davis, 1991). With good bookkeeping, and conducting an inventory and supported by information technology driven by good reporting, the quality of financial reports will be good. Determining one's goals is influenced by the completeness of facilities and infrastructure in achieving the performance to be achieved in the form of quality financial reports. In this research, the quality of information technology is the use of information technology in bookkeeping, and reporting on the quality of financial reports has not been proven. However, the influence of the inventory relationship on the quality of financial reports can be proven.

In the explanation of PP No. 56 Year 2005 about regional financial information systems, it is stated that the government and regional governments are obliged to develop and utilize advances in information technology to improve the ability to manage regional finances and distribute regional financial information to the public. Another benefit offered in the use of information technology is the speed in processing information. Therefore, the use of information technology will greatly help speed up the processing of transaction data and the presentation of financial reports (Anggraeni, 2014)

The results of research by Ratnaningsih & Suaryana (2014) show that the advancement of the application of information technology affects the effectiveness of the implementation of the Accounting Information System, so that at the beginning of its launch the Regional Management Information System for Regional Goods (SIMDA-BMD) has been developed in accordance with the latest regulations, planned to be integrated with SIMDA Finance and there is continuity of application development. The relations between asset information systems and financial information systems will provide benefits by being able to check and balance between cash flows and asset flows (Rahayu, et. al, 2014).

VII. CONCLUSION

7.1. Conclusion

Based on the results of hypothesis testing and discussion of the quality of information technology as a moderator of the effect of regional goods administration on the quality of financial reports, the following conclusions can be drawn:

1. Bookkeeping has a significant effect on the quality of the Makassar City government's financial reports. The regression coefficient is positive which indicates that the relationship between the two is positive. This means that better bookkeeping will result in higher quality financial reports made by local governments. The results of this research are in line with the results of research from Lutfi Fauzi (2017) that the bookkeeping element partially has a positive and significant effect on the quality of regional financial reports. Besides being in line with research from Lutfi Fauzi (2017), it is also in line with research by Novira et al (2017), Sukma Febrianti (2016) and Andini et al (2017).
2. Inventory has a significant effect on the quality of the Makassar City government's financial reports. The regression coefficient is positive which indicates that the relationship between the two is positive. This means that the better the inventory, the higher the quality of the financial reports made by the local government. The results of this research are in line with the results of research from Febrianti (2016) that partially, inventory has a positive and significant effect on the quality of regional financial reports. Besides being in line with research from Febrianti (2016), it is also in line with research by Ayang Putri S (2015).
3. Reporting has a significant effect on the quality of the Makassar City government's financial reports. The regression coefficient is positive which indicates that the relationship between the two is positive. This means that better reporting will result in higher quality financial reports made by local governments. The results of this research are in line with the results of research from Febrianti (2016) that partially, reporting has a

positive and significant effect on the quality of regional financial reports. Besides being in line with research from Febrianti (2016), it is also in line with research by Ayang Putri S (2015).

4. The quality of information technology as a moderator of the effect of the administration of regional property on the quality of financial reports seen from bookkeeping, inventory and reporting, can only moderate the inventory on the quality of the Makassar City government's financial reports. The regression coefficient is negative which indicates that the quality of information technology moderates and weakens the inventory on the quality of financial reports. This means that the quality of information technology has not been supporting in carrying out an inventory which will result in more quality financial reports made by local governments. Meanwhile, the quality of information technology has not been able to moderate the effect of bookkeeping and reporting on the quality of the Makassar City government's financial reports.

7.2. Implication

The results of this study can have implications for local governments both district and city governments to consider the factors that exist in this study which are considered to have a good effect in producing the quality of local government financial reports. This is important because by understanding these factors in preparing quality financial reports.

7.3. Limitation

This research is done with some limitations which comes from the researcher itself, and outside of the researcher. The limitations are as following:

1. The sample in this study is limited to the Makassar City government. Different results may be obtained if the research is carried out in other offices/agencies.
2. The financial report quality variable in this study is influenced by the administration of regional property (bookkeeping, inventory and reporting) and is moderated by the information technology quality variable. It still needs to be investigated by other variables that affect the quality of financial reports, so that the factors that support quality financial reports will be obtained.

7.4. Suggestion

1. Further research is expected to be able to conduct research with a wide area of regional government coverage, both districts and cities throughout South Sulawesi Province so that the level of generalization is wider.
2. This study only examines the quality of financial reports which are influenced by the administration of regional property (bookkeeping, inventory and reporting) and moderated by the quality of information technology. Further research can expand the factors that affect the quality of financial reports, so that the factors that support quality financial reports will be obtained.

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